

inherently more costly and results in delay to shippers.

Moreover, the trackage rights operations place schedules at risk and otherwise threaten significant disruptions with a line characterized by applicants as "the backbone of CSXT's Chicago to Nashville Service Lane * * * one of CSXT's heaviest trafficked lines on its system." Operations over this line reportedly are conducted using a highly successful corridor concept that decentralizes many aspects of operational management and instead emphasizes scheduled operations based on a preexisting plan that accounts for essential operational inputs by time and location.

Overall, applicants maintain the proposed transaction will result in rail service becoming even more competitive with motor carriage in the affected area. By replacing the bankrupt IHRC with CSXT, applicants contend that the shippers served by these line segments will receive improved rail service. Also, they state that service reliability will improve for hundreds of other customers shipping via CSXT's Chicago-Nashville main line. The uncertainty engendered by IHRC's trackage rights will be eliminated, giving CSXT the greater measure of control it seeks over operations in this service-critical corridor.

Additionally, applicants state that the proposed transaction will help IHRC to restructure for its future survival, and the shipping public will benefit as a result. By enabling IHRC to retire a substantial amount of debt, they contend that the transaction will reduce IHRC's monthly fixed costs and strengthen both its financial situation and its ability to serve customers on its remaining lines.

Applicants state that the proposed transaction will have only a slight effect on employees. Additional work, switching cars to industries located on the line segments, will be created for CSXT employees, and only two IHRC train crewmen, the ones who operate the line segments for IHRC, will be affected. The IHRC employees have system-wide seniority, and the Trustee anticipates that they will be reassigned to other work on IHRC's system. An implementing agreement has already been negotiated with their representatives, and applicants anticipate that employees will be protected under the conditions set forth in *New York Dock Ry.—Control—Brooklyn East. Dist.*, 360 I.C.C. 60 (1979), as clarified in *Wilmingon Terminal RR, Inc. Co.—Pur. & Lease—CSX Transp., Inc.*, 6 I.C.C.2d 799 (1990), modified, 7 I.C.C.2d 60 (1990), *aff'd sub*

nom. Rail Labor Executives' Ass'n v. ICC, 930 F.2d 511 (6th Cir. 1991).

Under 49 CFR part 1180, we must determine whether a proposed transaction is major, significant, or minor. The proposed transaction, which involves the purchase by a single Class I carrier of only short line segments belonging to a bankrupt Class III carrier, has no regional or national significance and will clearly not have any anticompetitive effects. Accordingly, we find the proposal to be a minor transaction under 49 CFR 1180.2(c), as now defined under 49 U.S.C. 11325(a). Because the application substantially complies with the applicable regulations governing minor transactions, we are accepting it for consideration.

The application and exhibits are available for inspection in the Public Docket Room at the Offices of the Board in Washington, DC. In addition, they may be obtained upon request from applicants' above named representatives.

Interested persons, including government entities, may participate in this proceeding by submitting written comments. Any person who files timely comments will be considered a party of record if the person so requests. No petition for leave to intervene need be filed.

Consistent with 49 CFR 1180.4(d)(1)(iii), written comments must contain:

- (a) the docket number and title of the proceeding;
- (b) the name, address, and telephone number of the commenting party and its representative upon whom service shall be made;
- (c) the commenting party's position, i.e., whether it supports or opposes the proposed transaction;
- (d) a statement whether the commenting party intends to participate formally in the proceeding, or merely comment on the proposal;
- (e) if desired, a request for an oral hearing with reasons supporting this request; the request must indicate the disputed material facts that can be resolved only at a hearing; and
- (f) a list of all information sought to be discovered from the applicant carriers.

Because we have determined that this proposal is a minor transaction, no responsive applications will be permitted. The time limits for processing this transaction are set forth at 49 U.S.C. 11325(d).

Discovery may begin immediately. We admonish the parties to resolve all discovery matters expeditiously and amicably.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

It is ordered:

1. This application is accepted for consideration under 49 U.S.C. 11323–25 as a minor transaction under 49 CFR 1180.2(c).

2. The parties shall comply with all provisions stated above.

3. This decision is effective on May 24, 1996.

Decided: May 20, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,
Secretary.

[FR Doc. 96–13130 Filed 5–23–96; 8:45 am]

BILLING CODE 4915–00–P

Surface Transportation Board¹

[STB Finance Docket No. 32900]

Lexington & Ohio Railroad Co., Inc.— Acquisition and Operation Exemption—Norfolk Southern Railway Company

Lexington & Ohio Railroad Co., Inc. (L&O), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire and operate approximately 14.9 miles of rail line owned by Norfolk Southern Railway Company from milepost 23.9LL in Lexington, KY, to milepost 9.0LL in Versailles, KY, in Fayette and Woodford Counties, KY.

The transaction was expected to be consummated on or after May 10, 1996.

This proceeding is related to *H. Peter Claussen and Linda C. Claussen—Continuance in Control Exemption—Lexington & Ohio Railroad Co., Inc.*, STB Finance Docket No. 32901, wherein H. Peter Claussen and Linda C. Claussen have concurrently filed a verified notice to continue to control L&O, upon its becoming a Class III rail carrier.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

¹ The ICC Termination Act of 1995, Pub. L. No. 104–88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 10901.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32900, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on Paul C. Oakley, Weiner, Brodsky, Sidman & Kider, P.C., Suite 800, 1350 New York Avenue, N.W., Washington, DC 20005-4797.

Decided: May 17, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

[FR Doc. 96-13128 Filed 5-23-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

May 14, 1996.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545-0803.

Form Number: IRS Form 5074.

Type of Review: Extension.

Title: Low-Income Housing Credit for Federally-Assisted Buildings.

Description: Form 5074 is used by U.S. citizens or residents as an attachment to Form 1040 when they have \$50,000 income from U.S. sources and \$5,000 from Guam or Northern Mariana Islands. The data is used by IRS to allocate income tax due to Guam or CNMI as required by 26 U.S.C. 7654.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 50

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hr., 57 min.

Learning about the law or the form—7 min.

Preparing the form—42 min.

Copying, assembling, and sending the form to the IRS—17 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 203 hours.

Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf, (202) 395-7340 Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 96-13075 Filed 5-23-96; 8:45 am]

BILLING CODE 4830-01-U

Submission for OMB Review; Comment Request

May 14, 1996.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue NW., Washington, DC 20220.

Special Request: In order to begin the survey described below by the May 29, 1996 start-up date, the Department of Treasury is requesting Office of Management and Budget (OMB) review and approve this information collection by May 21, 1996. To obtain a copy of this survey, please contact the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432.

Project Number: MS:PC:V 96-013-G.

Type of Review: Revision.

Title: Internal Revenue Service 1996 Survey of "On-Line Filing" Users.

Description: This survey will allow IRS to determine the level of satisfaction with various elements of the On-Line Filing Program process; the overall level of satisfaction with the survey; areas for improvement; and where it should devote resources in making the largest gains in customer satisfaction.

Respondents: Individuals or households.

Estimated Number of Respondents: 1,335.

Estimated Burden Hours Per Respondent:

Type of contact	Time per contact	Total minutes
Advance Letter	2	2,670
Initial Mailing:		
—Intro Letter	2	2,670
—Questionnaire	10	7,350
Postcard Reminder	1	600
Second Mailing:		
—Intro Letter	2	1,200
—Questionnaire	10	3,330

Frequency of Response: Other.

Estimated Total Reporting Burden: 297 hours.

Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 96-13076 Filed 5-23-96; 8:45 am]

BILLING CODE 4830-01-U

Submission for OMB Review; Comment Request

May 16, 1996.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Departmental Office/Office of Foreign Assets Control

OMB Number: 1505-0143.

Form Number: None.

Type of Review: Extension.

Title: Federal Republic of Yugoslavia (Serbia and Montenegro) and Bosnian Serb-Controlled Areas of the Republic of Bosnia and Herzegovina Sanctions Regulations.

Description: Regulation of financial transactions and trade involving the Federal Republic of Yugoslavia (Serbia and Montenegro) and the Bosnia Serbs. Submissions provide USG with information to be used in administering and enforcing sanctions against these parties.